



BrightonSM

City Council Study Session

Tuesday, July 22, 2014

6:00 p.m.

City Hall 6th Floor Study Session Room

**Dinner Provided :
Fried Chicken**

**Approx.
Time**

ITEMS

Representative

Pledge of Allegiance to the American Flag

6:00

POLICY ITEMS

STUDY SESSION ITEMS

6:15 Lodging Tax 2014 Mini Grant Recommendations

Lodging Tax
Committee

6:45 Fire & Police Pension Association (FPPA) Election and
Implementation Process

Karen Borkowski
Surrine

7:00 Food Sales Tax Rebate

Dan Frelund

7:30 Bromley Farm Master Plan

Gary Wardle

8:00 **ADMINISTRATIVE ITEMS**

Public Information Office Update

Community Survey Questions

Self-funding Health Insurance, ICMA/FPPA Retirement &
Wellness Committees

June Financial Reports

EXECUTIVE SESSION

**For a conference with the City Attorney for the purpose
of receiving legal advice on specific legal questions under**

C.R.S. Section 24-6-402-(4)(b)

Denver International Airport

Oil and Gas

Mayor

Richard N. McLean

Mayor Pro-Tem

Kirby Wallin

Council Members

Ward I

Joan Kniss

Ward II

Rex Bell

Cynthia A. Martinez

Ward III

Lynn Baca

Ken Kreutzer

Ward IV

J.W. Edwards

Mark Humbert

500 South 4th Avenue
Brighton, CO 80601
303-655-2056
nhoel@brightonco.gov

*The City of Brighton's purpose is to provide essential services and progressive leadership to
enhance the quality of life for the community.*



CITY MANAGER'S OFFICE STAFF REPORT FOR BRIGHTON CITY COUNCIL STUDY SESSION

To:	Mayor and Members of City Council
Through:	Manuel Esquibel, City Manager
Prepared By:	Linda Bertr�ne-Gonzales, Assistant To City Manager On Behalf of the Lodging Tax Committee
Date Prepared:	July 17, 2014
Update:	Update of The Lodging Tax Committee Proposed 2014 Mini Grant Recommendations

PURPOSE:

To Update City Council on the Brighton Lodging Tax Advisory Committee (BLTAC) 2014 Mini-Grant Recommendations for consideration and approval by City Council.

BACKGROUND:

On April 25, 2014 a solicitation for Mini-Grant "Request for Proposals" (RFP) went out to the Brighton Blade and the Banner. In addition, the RFP also was also posted on the City Web-site under legal notices.

The total allocation mini-grant funding was \$25,000.00 with a cap per request of \$5,000.00, with a match of cash and/or in-kind. The funding requirement was in line with the Brighton Lodging Tax and Committee's Intent and Purpose, as per City Ordinance No. 2121 Section 3-40-50, C.,R.S., use of the tax.

On July 1, 2014 the BLTAC received a total of five (5) Mini-Grant proposals, four proposals are being funded and one proposal was withdrawn. The funded entities are Brighton Chamber of Commerce, Kiwanis Club of Brighton and heART of Brighton, who submitted two proposals (see Exhibit A).

On July 16, 2014 The BLTAC met and reviewed the Mini-Grant applications and held hearings from 1:15p.m. through 3:00 p.m. Exhibit A declares the Committee's Recommendations for your review and discussion.

ATTACHMENTS:

1. BLTAC 2014 Mini-Grant Recommendations
2. Grant Requests Summary

Brighton Lodging Tax Advisory Committee 2014 Proposed Mini-Grant Recommendations

Organization Name	Amount Requested	Recommended Amount to Award
Brighton Chamber of Commerce <i>Shop Local Now</i>	\$5,000.00	\$5,000.00
Brighton DECA <i>Promote the City</i>	\$5,000.00	\$0 Withdrew Grant Request
Kiwanis Club of Brighton <i>Predator A.W.A.R.E.</i>	\$5,000.00	\$5,000.00
heART of Brighton <i>-Market Day Weekend-Glen Murray</i>	\$5,000.00	\$2,500.00
heART of Brighton <i>An Evening with Albin Wagner – Brighton's Untold Stories</i>	\$5,000.00	\$1,000.00
Total:	\$25,000.00	\$13,500.00

Lodging Tax Mini-Grant Summary

Grant Requests

7-17-14

Committee's Statement: The following projects/programs meets the Lodging Tax intent and purpose in raising funds to promote economic development, tourism, conventions and related activities by marketing the city and sponsor community events, in support of these purposes per city ordinance 2121.

Brighton Chamber of Commerce: *Shop Local Now*:

This project will be expanding the existing "Live Local Buy Brighton" program by adding a mobile and web-based application that will be available to any business in Brighton as an innovative marketing tool. This application will exponentially grow local businesses by having consumers using smart phone technology and mobile applications. Lodging Tax funding would support this program to allow the Chamber to launch and market this new mobile platform, and offer the program free of charge or at a significantly reduced cost to Brighton area businesses.

The Local Deals Now is an innovative online and mobile application program that will create a one-stop resource for restaurants, shops, service merchants, events and other community information by allowing participants to promote their business in a number of ways, including:

- Posting of Deals and promotions
- Email Marketing – Allow users to create email marketing campaigns to disseminate information to consumers who opt in for email promotion
- Event Marketing – Allows individual businesses to publish information about events
- Smart Phone Apps – Fully integrated iPhone and Android apps allow consumers to access deals from local businesses by delivering deals, discounts and information directly to smart phone devices
- One Touch Social Media Sharing – published deals and information can be shared to Facebook, Twitter, and Google + with one touch
- Delivered analytics – A key marketing tool, the platform will provide reports to local merchants to analyses the effectiveness of their individual promotions and marketing efforts.

Kiwanis Club of Brighton: *Predator A.W.A.R.E. Fair*

This project is a comprehensive and fun community awareness event that will be **Advocating Widespread Access to Resources and Education, A.W.A.R.E.** The fair will offer two break-out educational sessions by both nationally recognized and local experts in the various risk/resource categories, as well as an expo component with information, resources, and activities for youth and parents. In addition, the following are some of the program roster sessions occurring at the fair;

- Internet & Technology Safety-presented in English and Spanish by nationally recognized expert, Investigator Mike Harris, Jefferson County District Attorney's Office, Child Sex Offender Internet Investigations Unit.

- Using Local Mobilization to help prevent child abductions - John Guydon, Co-founder of nationally recognized/acclaimed the "Lassy" project will be presenting information about their powerful app and how to utilize it.
- Ending Child Exploitation....Engaging Culture in Creating Solutions – Age appropriate materials, as well as a curriculum for schools.
- The Swimsuit Lesson...Helping Parents protect their Children Against Sexual Predators – Jon Holsten, and Fort Collins sex Crimes Against Children Unit investigator, will be doing a presentation and be available in the expo area for Q&A, book sales, and signing.
- Talking to Your Children about Difficult Topics – Jody Pierce, Executive Director of the Pennock Center for Counseling will provide parents with invaluable information and techniques on how to have those difficult discussions.
- Basic Self Defense Maneuvers for All ages – Five star Martial Arts' certified black belt instructors will share some basic defense moves to help in a variety of situations.

heART of Brighton / The Armory Performing Arts Center: *Glen Murray at the Market Day Weekend*

This project is for the Roast and Toast of Glen Murray at Market Day Weekend held on Friday August 22, 2014 in the evening at 8:00 pm. Glen and Patricia Murray are major contributors to Platte Valley medical Center and they recently made a large donation to the Children's Wing. They have made several positive contributions to the community in the past as well. Many of you might know that Glen and his family were a substantial part of the agricultural fabric in the Brighton community. The Market Day Planning Committee believes that the ongoing addition of the Friday night "Roast and Toast of a Local Grower concept, connected in some way to the contributions to Brighton's agricultural heritage, will increase the number of visitors and make Market Day weekend more of a destination event. This event will bring folks from the outside exposing them to Brighton contributing to Lodging overnight stays as well as shopping.

heART of Brighton / The Armory Performing Arts Center: *An Evening with Albin Wagner, Brighton's Untold Stories*

This project is for a dinner with entertaining and enlightening talk about Brighton's colorful past and its personalities, from the sheriff who was once held in his own jail to and who owned a saloon that doubled as a church. Knowledge of our history will foster civic pride, for both our heritage and how far we've come. This event will be held possibly in Oct. near the fifth anniversary date of the Armory. This is a cultural History event that will bring community folks to the Armory and Brighton.

Grant Request Withdrawn –

Brighton Deca: *Promote the City of Brighton*

This project was to promote the City of Brighton in the best ways possible such as the city's economic and cultural aspects.

HUMAN RESOURCES OFFICE

Reference: **2014 FPPA Contribution Rate Election**

To: Mayor Richard N. McLean and Members of City Council
Through: Manuel Esquibel, City Manager 

Prepared By: Karen Borkowski Surine, Human Resources Director

Date Prepared: July 15, 2014

PURPOSE To approve a Resolution increasing the Fire Police Pension Association (FPPA) member contribution rate to the FPPA Statewide Defined Benefit Plan (SWDB) by 4%, phased in at a ½% increase per year over 8 years beginning in January 2015.

BACKGROUND

The City of Brighton sworn police officers became members of the FPPA SWDB Plan in 2005. State statutes provide that if a plan modification is approved by at least 65% of the active members of the plan who vote in the election proposing an increase in member contribution rates, the proposal must also be approved by more than 50% of the eligible employees who vote. FPPA Resolution 2014-05 certifies that all requirements of the applicable statutes and plan documents have been met. The final step in the implementation process is for City Council to submit their vote via the proposed Resolution. If Council approves the proposed Resolution, a signed copy of the Resolution will be sent to FPPA prior to August 22, 2014. FPPA will tabulate the results and make the results available in September.

State legislation mandates that employers not pick up the cost for the increased rate.

Eligible Brighton employees who voted for the measure approved the SWDB with 75% of eligible employees voting in favor of the increase and 25% voting against the increase.

FINANCIAL IMPLICATIONS

There is no impact to the employer contribution rate to the plan. The added funding is necessary to increase the plan's ability to pay retirees more meaningful benefit adjustments. The added funding reduces the likelihood that future benefits will need to be rolled back or further contribution rate increases would be needed. In essence, this rate increase will cover retiree cost of living increases.

Questions & Answers Regarding the SWDB Plan Employer Election 2014

The following may be helpful to you as you prepare to cast the Employer vote.

- 1. Does this election impact the Employer contribution rate?** No, just the Member contribution rate to the SWDB Plan.
- 2. Why should the Employer vote in favor of this proposal?**
 - a. There is no impact to the Employer contribution rate to the plan.
 - b. The increase in the Member contribution rate shall not be subject to negotiation for payment by the Employer, per statute. See C.R.S. 31-31-408(1.5)(b)
 - c. The added funding increases the plan's ability to pay your retirees more meaningful benefit adjustments (commonly referred to as COLA's).
 - d. The added funding also reduces the likelihood that future benefits will need to be rolled back or further contribution rate increases would be needed.
- 3. Why does the Employer vote on a proposal to amend the SWDB Plan?** The state statutes provide that if a plan modification is approved by at least 65% of the active members of the plan who vote in the election proposing an increase in the member contribution rate, then in order to be implemented, the proposal must also be approved by more than 50% of the eligible Employers who vote. Eligible Employers are those having active members covered by the plan as of May 15, 2014 at 5:00 p.m.
- 4. Regarding the 65% approval mentioned in Question 3, does this mean by department?** No, the 65% applies to the active members of the plan from all departments who vote in the election, not individual departments. An Employer may evaluate whether a majority of its voting members support the proposal.
- 5. Why did I get this letter?** All Employers were requested to provide FPPA with a contact for the election process; if none was provided this mailing was sent to the department chief.
- 6. How does the Employer cast a vote?** Employers cast a vote by submitting to FPPA a resolution from the city council or district board indicating whether or not the Employer supports the proposed change. A sample resolution is enclosed for your use. An electronic version is available on at www.FPPAco.org, click on the Employer Button.

As an alternative, you may submit certified copies of the minutes from your city council or district board meeting indicating the results of the Employer vote.

FPPA will accept an original, or a certified copy of the original of either document. If you choose to submit by email or fax, we ask that you follow it up with the original or certified copy by mail. Please see contact information below.

- Mail: FPPA, 5290 DTC Parkway, #100, Greenwood Village, CO 80111.
- E-Mail: GeneralBenefits@FPPAco.org
- Fax: 303-771-7622

- 7. What is the deadline for submitting the Employer vote?** The completed and signed resolution(s) or copies of the minutes must be received by FPPA no later than 4:00 pm MT on August 22, 2014, in order to be counted. If a copy is submitted by fax or email prior to the deadline, the original or certified copy should be mailed as soon as practical, but may be received after the deadline.
- 8. If our active police officers and active paid firefighters both participate in the Statewide Defined Benefit Plan do we get a separate vote for each department?** Yes. In this case, FPPA will expect to receive two resolutions.
- 9. Do we get a separate vote for Administrative Personnel who participate in the plan?** No. Administrative personnel covered by the SWDB Plan are considered part of the Fire District/Authority.
- 10. Is the Employer required to vote?** No, Employers are not required to vote. The Employer election will pass if a majority of those Employers voting in the Employer election approve the proposal.
- 11. If none of our active members voted, do we still get an Employer vote?** Yes.
- 12. Is the Employer required to vote the same way as the majority of its members?** No, the Employer's decision is made independently by the local governing body.
- 13. How do I know how the members from this department voted?** Please see the enclosed form showing if the proposal was supported by the majority of your firefighters and/or police officers who voted in the election, and the specific percentage of your members who voted for and against the proposal.



Fire & Police Pension Association
of Colorado

- 14. Does FPPA have results of how the members voted on the Contingent Proposal?** No. We do not have the numbers for the contingent 2% option. The Board's Resolution, and the agreement with the election vendor, was that the results for the Contingent Proposal would not be tabulated and provided to FPPA unless the Primary Proposal failed.
- 15. Where can I go to get more information about the Primary Proposal?** Please visit the dedicated website, www.FPPAElectionCentral.org or call FPPA at 1-800-332-3772 or 303-770-3772.
- 16. When can we expect to hear the results of the Employer election?** FPPA anticipates that the results will be available in September 2014. Watch your email and the FPPA website, www.FPPAco.org.
- 17. If passed, when does the member contribution rate change begin?** The implementation is to begin in January 2015, and the change will be fully implemented by 2022.

Staff Report

Reference: 2013 Sales Tax on Food for Home Consumption

To:	Mayor Dick McLean and Members of City Council
Through:	Manuel Esquibel, City Manager
Prepared By:	Bernadette Kimmey, Internal Financial Advisor Dan Frelund, Finance Director
Date Prepared:	July 22, 2014

PURPOSE

To identify the amount of 2013 General Fund Sales Tax collected attributable to food for home consumption and to determine if the amount will be accumulated in the Food Tax Rebate Account (as done in the last few years) or consideration of appropriation for rebating or other usage.

BACKGROUND

In 2001, City Council approved, by Ordinance number 1764, an amendment to the Brighton Municipal Code Section 3-28-15(d), providing that all or a portion of the Food Sales Tax Revenue collected in the previous year may be placed in the Food Sales Tax Rebate Account and may be rebated back to the eligible tax-paying residents of Brighton. This rebate is not mandatory, and City Council may determine that insufficient revenues are available for rebate. The General Fund sales tax collected on food for home consumption is not placed in the Food Sales Tax Rebate Account until City Council approves the dollar amount. Once approved, determination of usage is made by City Council.

The amount of sales tax on food for home consumption that is eligible to be placed into the Food Tax Rebate Account uses a formula set forth in Ordinance number 1764. The steps of this formula are:

1. List all the sales tax collected from businesses located in Brighton that sell food (not fast food or restaurants) and identify the General Fund portion (2%).
2. For each business identified in step 1, determine:
 - a. the percentage of the sales tax collected that is attributable to food for home consumption
 - b. the percentage of the sales tax collected that is paid by Brighton residents
3. This identifies the sales tax collected by the General Fund attributable to food purchased for home consumption by Brighton residents.

City Council has previously set aside \$122,816 in the Food Tax Rebate Account letting it accumulate for future action/appropriation.

FINANCIAL IMPACT

Factors to be considered before determining how much, if any, food sales tax is to be set aside in the Food Tax Rebate Account include:

1. Are the City's Reserves fully funded?
2. Will the City have to cut back on programs and services for its residents if food sales tax is set aside and/or rebated?
3. Is all or a portion of the food sales tax required to balance the budget?
4. What is the proportionate amount of the unencumbered General Fund - Fund Balance that is attributable to sales tax collections on food for home consumption?

As of 12/31/2013, the General Fund Reserves are fully funded. The minimum amount required to be maintained in the Reserve accounts are: TABOR 3% - \$669,216 and City Council cash flows and emergencies 25% - \$6,213,498. The unencumbered General Fund - Fund Balance is \$1,206,779.

There is a long list of competing uses of the Fund Balance because the City has been short on revenues for the past six years.

The proportionate amount of food sales tax revenues of the General Fund – unencumbered fund balance is \$71,200 (5.90% of \$1,206,779 = \$71,200).

STAFF RECOMMENDATIONS:

Approve placing \$71,200 in the Food Tax Rebate Account and letting it accumulate for future usages.

Department of Parks and Recreation

Reference: Review of Bromley/Hishinuma Farm Landscape Master Plan

To: Mayor Richard N. McLean and Members of City Council
Through: Manuel Esquibel, City Manager

☐ Attorney Reviewed: _____ ☐ Regular Council Agenda Date: _____
☐ Finance Reviewed: _____ ☐ Resolution / Ordinance # _____
☐ Publication Dates: _____

Prepared By: Gary Wardle, Director of Parks and Recreation

Date Prepared: July 15, 2014

PURPOSE

Review of Final Bromley/Hishinuma Farm Landscape Master Plan

BACKGROUND

In 2009 a Master Plan for the landscaping of the Bromley/Hishinuma Farm was completed. The Master Plan was approved by the State Historic Fund Staff.

The next phase for the exterior of the Bromley/Hishinuma Farm is to complete the landscape design and construction. The landscape design includes how the farm will be programmed and will function in the future.

In 2014 the City hired Stanley Consultants, Inc to complete the final landscape Master Plan and construction drawing for the landscape of the Bromley/Hishinuma Farm. The plans showing the final landscape Master Plan are attached. Staff has met with potential future users of the site and the Ag Land Preservation Sub-Committee to assist in developing a plan for the future use of the site.

The final Landscape Master Plan has been presented to the Parks and Recreation Advisory Board and the Historic Preservation Commission for comments. Their comments have been included.

The one issue that has not been completely resolved is the source of water to irrigate the landscape and farm site. There are three options for water, a deep well, a shallow well, or Potable water. Potable water is a last resort. Staff continues to investigate the deep well and shallow well options with the Utility Department.

FINANCIAL IMPACT

The budget cost for the landscape is \$695,500. This includes installation of all utilities for the site except the well. The city has received a grant from Adams County Open Space in the amount of \$417,300 for the landscaping. Staff will also apply for a grant through the Home and Garden Show Foundation in the amount of \$30,000 for this project. They will fund the cutting gardens and other small amenities. The City funds of \$248,200 are budgeted in the Recreation Capital Fund.

CURRENT MASTER PLAN



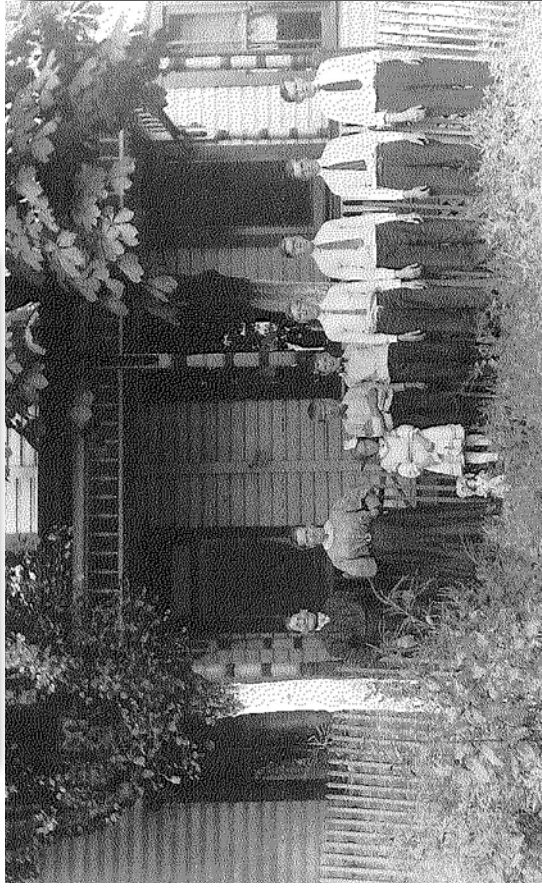
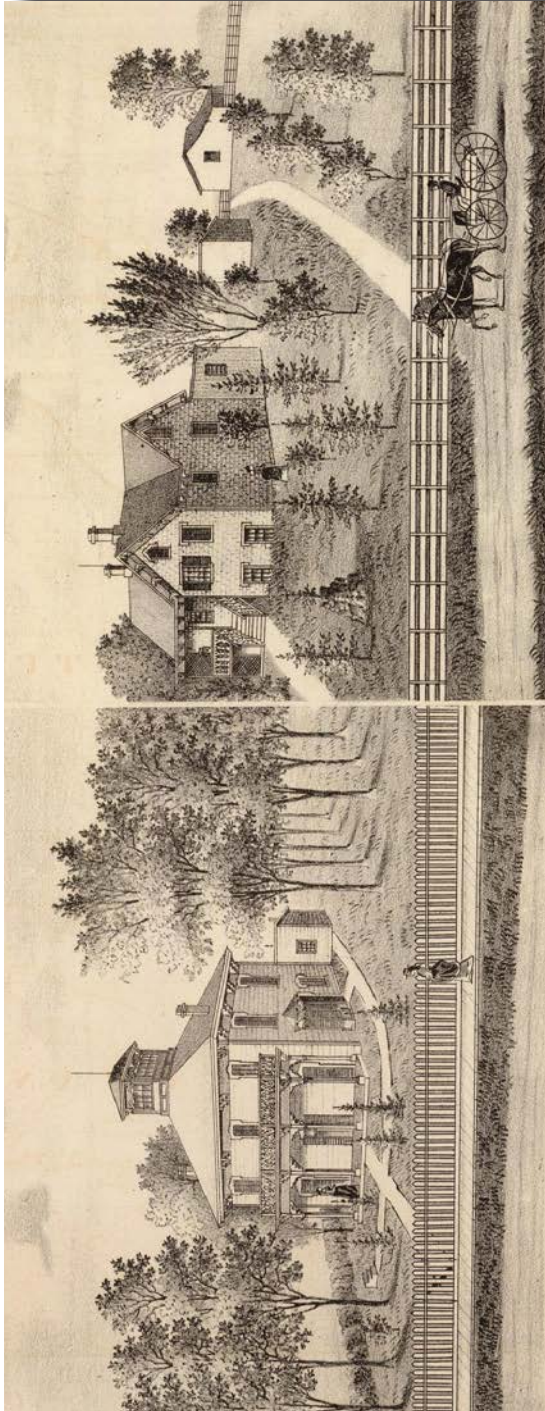
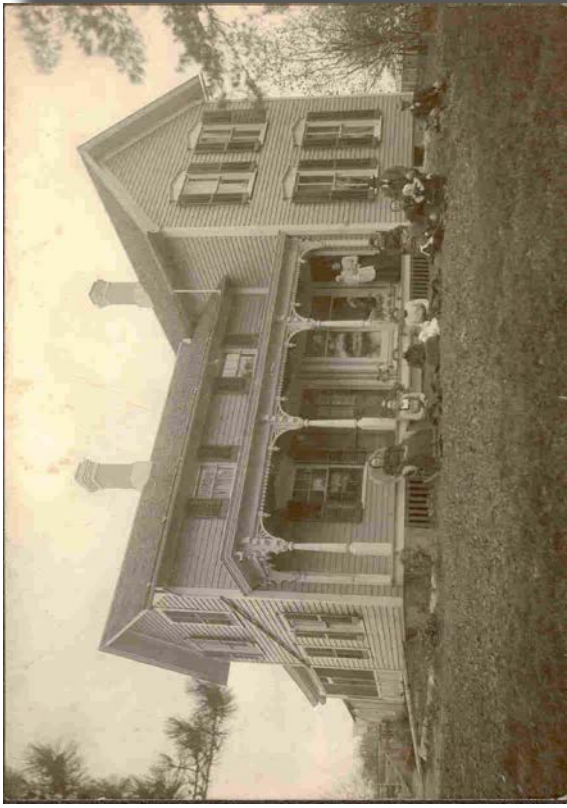
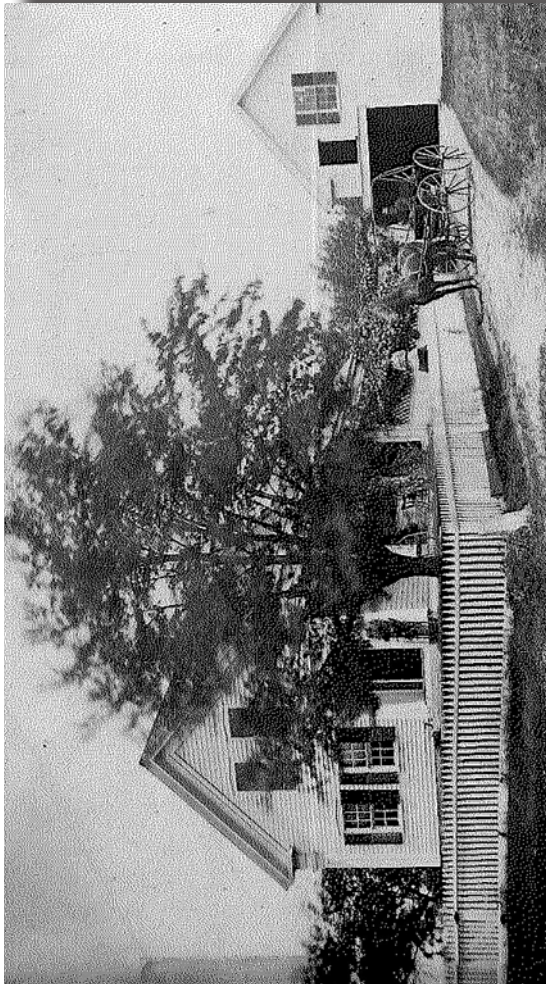
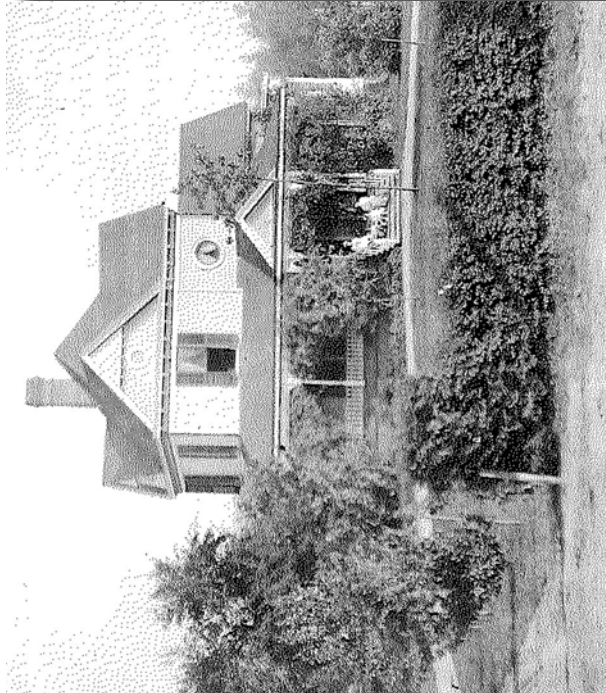
HISTORIC LANDSCAPE FRAMEWORK- OVERALL PLAN



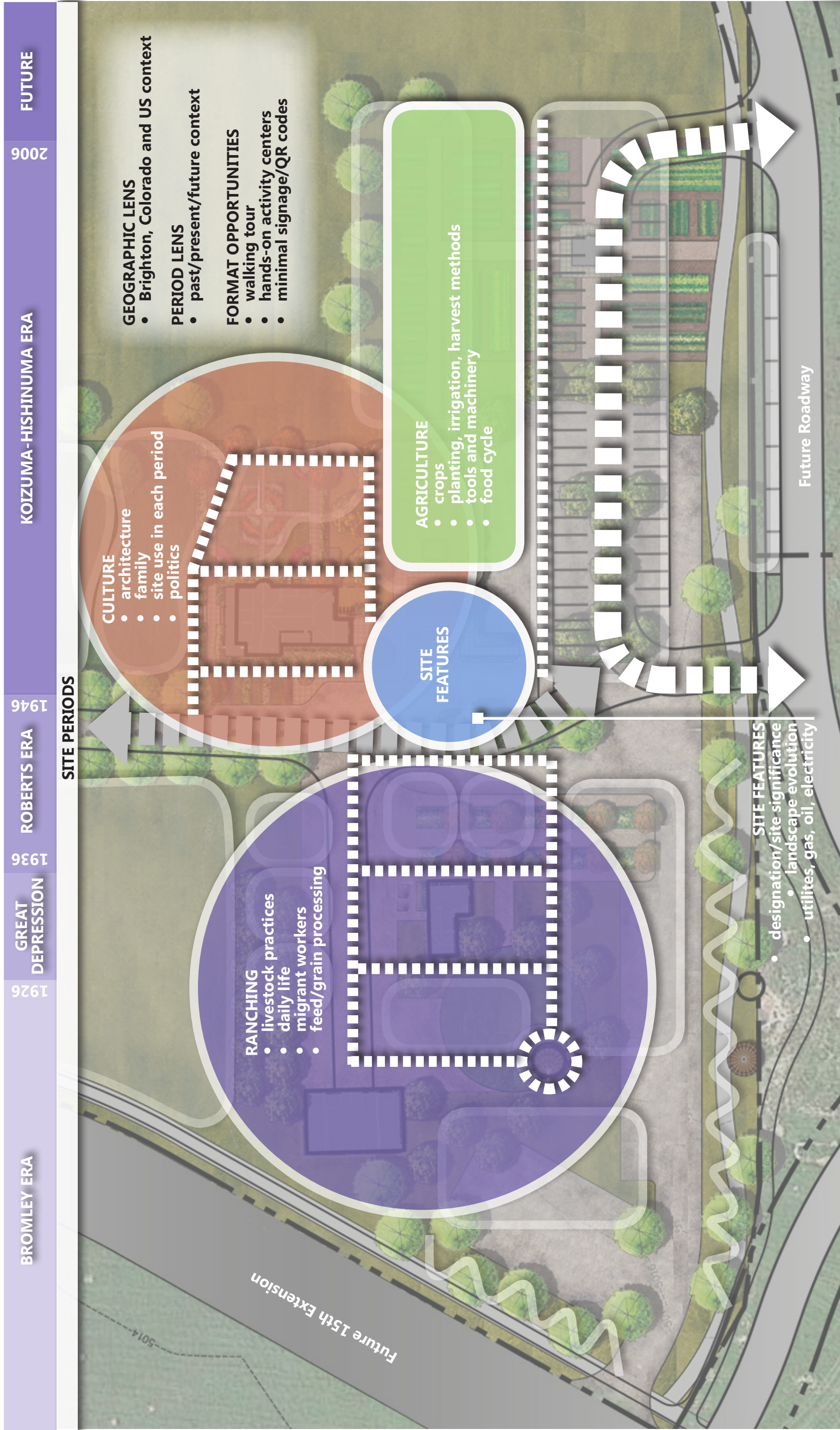
9 Jul 2014

HISTORIC LANDSCAPE FRAMEWORK- FOUNDATION LANDSCAPES

BROMLEY ERA		GREAT DEPRESSION		ROBERTS ERA		KOIZUMA-HISHINUMA ERA		FUTURE	
1883	1926	1936	1946				2006		
SITE PERIODS									



HISTORIC INTERPRETIVE OPPORTUNITIES- REVISED MASTER PLAN



REVISED MASTER PLAN

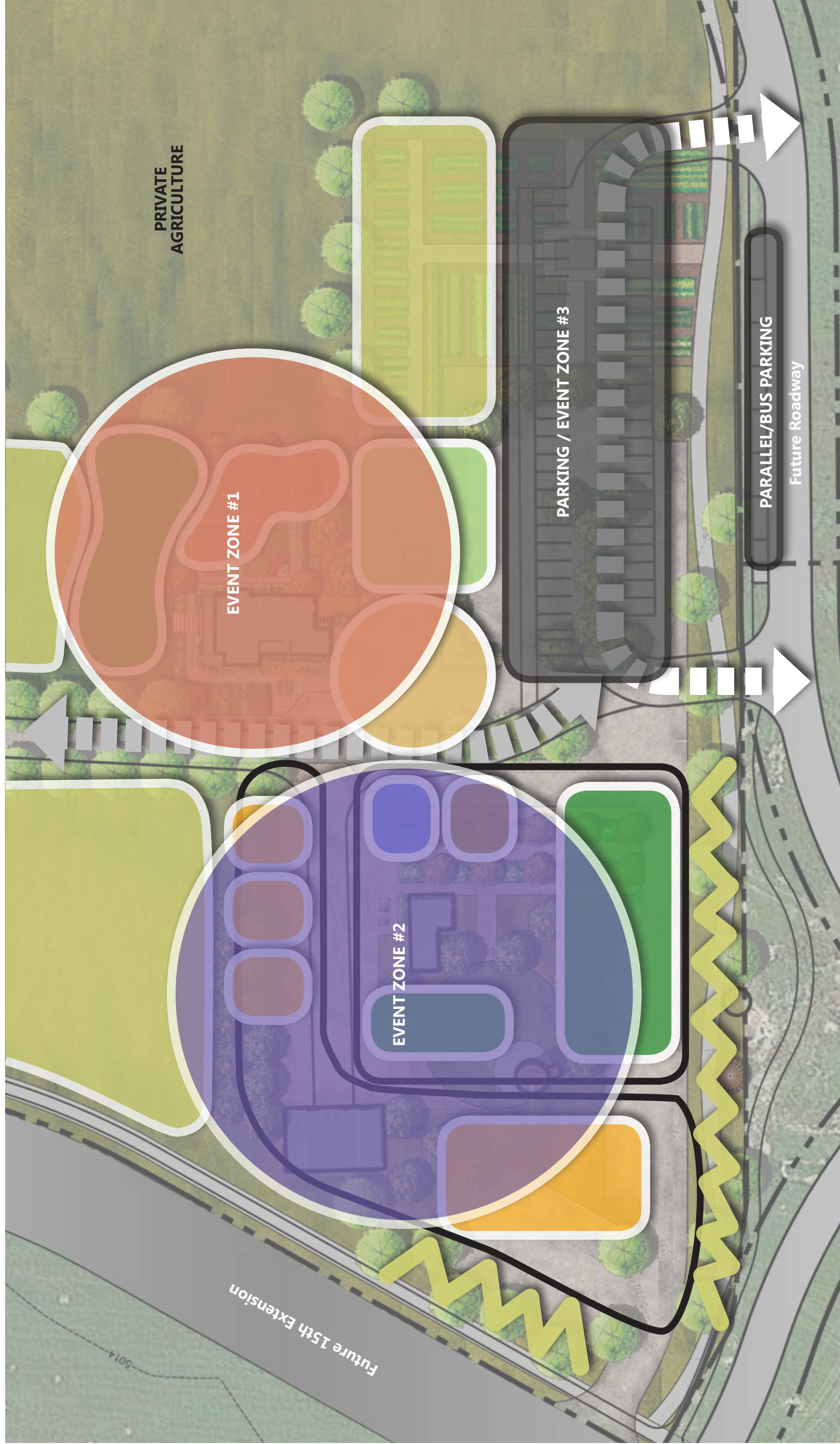


9 Jul 2014

REVISED MASTER PLAN- DETAILED PROGRAM



REVISED MASTER PLAN- VENUE DIAGRAM



9 JuL 2014



BrightonSM

500 South 4th Avenue Brighton, CO 80601
www.brightonco.gov

Finance Department
303-655-2055

STAFF REPORT

TO: Mayor McLean and Members of the City Council through City Manager, Manuel Esquibel
From: Dan Frelund, Finance Director
Date: July 16, 2014
Subject: Financial Reports for the Six Months Ending June 30, 2014 (50% of year expired)

PURPOSE:

To update the Mayor and City Council on various financial results of operations of the City for the above time period.

OVERVIEW:

The financial reports include the following:

- Page 1 General Fund - Statement of Revenues and Expenditures
- Page 2 Utilities Funds - Statement of Revenues and Expenses
- Page 3 Sales Tax Revenue Report
- Page 4 Water, Waste Water Enterprise Funds Service Revenue Report

Revenues are reported when received with the exception of sales tax revenues that are estimated for the current month. Personal services expenditures represent 13 pay periods through June 21, 2014 and other expenditures are based on expenditures incurred. The percentage of budget represents the year-to-date revenues and expenditures as a percentage of the annual revised budget.

General Fund - Statement of Revenues and Expenditures. This report shows revenues and expenditures by type and expenditures by function. Notable highlights are:

- The "Sales Tax Revenue Graph" indicates the 2014 sales tax *for all funds* is trending above monthly budget amounts.
- The "*General Fund* Statement of Revenues and Expenditures" indicates year-to-date sales tax as a % of budget to be slightly over through June 2014 (budget here is based on 6/12th of the annual budget amount).

Utilities Funds - Statement of Revenues and Expenses. This report shows operating income and expenses for water, waste water, and storm drainage, as well as, non-operating items.

Sales Tax Revenue Financial Report. This is a snapshot of the total sales tax collections for the general, capital improvement and parks & recreation funds. The amounts are reported net of tax incentive rebates and transfers to BURA.

Water & Waste Water Enterprise Funds Financial Report. This is a snapshot of Water and Waste Water "Charges for Services" Revenue. The prior year and budget are shown for comparison purposes.

City of Brighton
General Fund Statement of Revenues and Expenditures
As of June 30, 2014 (50% of year)

	Annual		Current		
	Original Budget	Revised Budget	Month	Year-to-Date	% of Budget
REVENUES					
Taxes					
Sales	\$ 12,415,841	\$ 12,415,841	\$ 1,158,040	\$ 6,278,776	51%
Use	2,297,000	2,297,000	214,638	1,187,101	52%
Property	1,838,865	1,838,865	286,368	1,407,744	77%
Franchise	1,150,000	1,150,000	84,160	513,945	45%
Other	34,000	34,000	3,036	16,972	50%
Total Taxes	17,735,706	17,735,706	1,746,242	9,404,538	53%
Licenses and permits	467,500	467,500	67,186	331,433	71%
Intergovernmental	1,669,580	1,669,580	147,859	659,524	40%
Charges for Services	1,615,850	1,615,850	244,213	1,045,778	65%
Fines and forfeitures	513,000	513,000	33,958	232,430	45%
Investment Income	10,000	10,000	1,882	4,367	44%
Miscellaneous	864,129	864,129	13,109	435,503	50%
Transfers In	6,000	6,000	-	-	0%
Total Revenue	22,881,765	22,881,765	2,254,448	12,113,574	53%
EXPENDITURES					
Personal Services	16,898,762	16,903,762	2,020,820	8,179,994	48%
Operating Expenses	6,488,026	7,021,825	529,851	3,399,183	48%
Interfund Transfers Out	81,935	81,935	-	-	0%
External Transfers Out	-	-	-	-	0%
Total Expenditures	23,468,723	24,007,522	2,550,671	11,579,177	48%
Revenues Over (Under)					
Expenditures	\$ (586,958)	\$ (1,125,757)	\$ (296,223)	\$ 534,397	-47%

Expenditures by Function

General Government	\$ 7,456,375	\$ 7,444,552	\$ 776,706	\$ 3,965,994	53%
Public Safety	7,752,357	7,889,703	818,474	3,838,218	49%
Public Works	2,279,577	2,473,432	218,782	1,100,306	44%
Culture, Parks and Recreation	4,473,086	4,524,931	598,147	2,078,205	46%
Community Development	1,425,393	1,592,969	138,562	596,454	37%
Interfund Transfers Out	81,935	81,935	-	-	0%
External Transfers Out	-	-	-	-	0%
Total Expenditures	\$ 23,468,723	\$ 24,007,522	\$ 2,550,671	\$ 11,579,177	48%

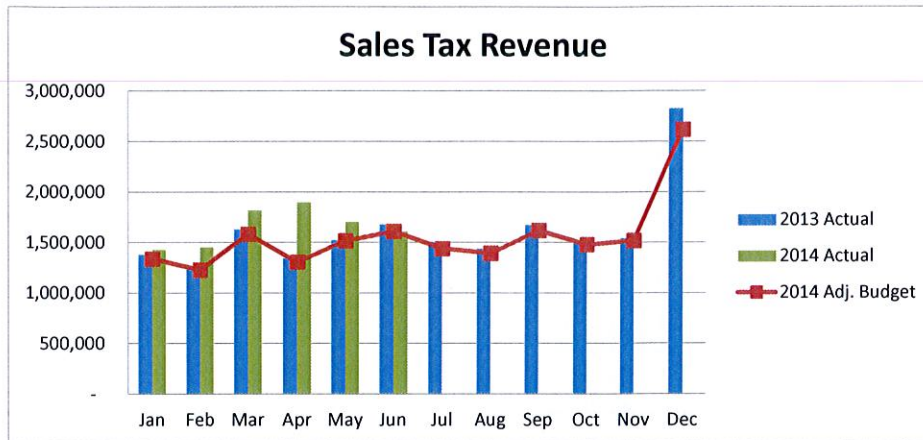
City of Brighton
Utilities Funds - Statement of Revenues and Expenses
As of June 30, 2014 (50% of year)

	Annual		Current		
	Original Budget	Revised Budget	Month	Year-to-Date	% of Budget
Water Fund					
Operating Revenues	\$ 8,810,855	\$ 8,810,855	\$ 856,152	\$ 3,014,027	34%
Operating Expenses	(6,911,057)	(6,992,517)	(623,259)	(2,956,083)	42%
Operating Income (loss)	1,899,798	1,818,338	232,893	57,944	3%
Nonoperating revenues (expenses)					
Revenues					
Investment Income	75,000	75,000	5,934	19,829	26%
Tap fees	40,000	40,000	3,752	41,563	104%
Plant investment fees	-	-	254,532	2,201,042	-
Intergovernmental Grants	-	47,750	-	149,702	314%
Utility Reimbursements-BURA	-	-	-	186,485	-
Transfers in	-	5,168,289	-	-	-
Total Revenues	115,000	5,331,039	264,217	2,598,621	49%
Expenses					
Capital Equipment/projects	(235,398)	(5,369,977)	(79,665)	(2,321,989)	43%
Interest expense	(1,779,400)	(1,779,400)	(200)	(611,475)	34%
Transfers out	-	-	-	-	-
Total Expenses	(2,014,798)	(7,149,377)	(79,865)	(2,933,464)	41%
Nonoperating Income (Loss)	(1,899,798)	(1,818,338)	184,352	(334,843)	18%
Revenues Over (Under) Expenses	\$ -	\$ -	\$417,245	(\$276,899)	-
Waste Water Fund					
Operating Revenues	\$ 5,997,866	\$ 5,997,866	\$ 449,691	\$ 2,481,241	41%
Operating Expenses	(2,851,976)	(2,880,686)	(255,819)	(1,198,672)	42%
Operating Income (loss)	3,145,890	3,117,180	193,872	1,282,569	41%
Nonoperating revenues (expenses)					
Revenues					
Investment Income	50,000	50,000	2,593	12,078	24%
Plant investment fees	-	-	(59,580)	255,060	-
Utility Reimbursements-BURA	-	-	-	186,485	-
Transfers in	-	1,517,969	-	-	-
Total Revenues	50,000	1,567,969	(56,987)	453,623	29%
Expenses					
Capital Equipment/projects	(820,181)	(2,309,440)	(8,609)	(74,051)	3%
Interest expense	(2,375,709)	(2,375,709)	(200)	(148,991)	6%
Transfers out	-	-	-	-	-
Total Expenses	(3,195,890)	(4,685,149)	(8,809)	(223,042)	5%
Nonoperating Income (Loss)	(3,145,890)	(3,117,180)	(65,796)	230,581	-7%
Revenues Over (Under) Expenses	\$ -	\$ -	\$ 128,076	\$ 1,513,150	-
Storm Drainage Fund					
Operating Revenues	\$ 268,983	\$ 268,983	\$ 56,199	\$ 282,160	105%
Operating Expenses	(219,658)	(226,038)	(15,369)	(87,712)	39%
Operating Income (loss)	49,325	42,945	40,830	194,447	453%
Nonoperating revenues (expenses)					
Revenues					
Investment Income	4,675	4,675	771	1,790	38%
Expense Reimbursement	-	-	-	-	-
Transfers in	-	68,161	-	-	-
Total Revenues	4,675	72,836	771	1,790	2%
Expenses					
Capital Equipment/projects	(54,000)	(115,781)	(2,202)	(5,169)	4%
Interest expense	-	-	-	-	-
Transfers out	-	-	-	-	-
Total Expenses	(54,000)	(115,781)	(2,202)	(5,169)	4%
Nonoperating Income (Loss)	(49,325)	(42,945)	(1,431)	(3,379)	8%
Revenues Over (Under) Expenses	\$ -	\$ -	\$ 39,399	\$ 191,068	-

City of Brighton

Sales Tax Revenue Financial Report ⁽¹⁾

June 30, 2014



Month	2013 Actual	2014 Adj. Budget	2014 Actual
Jan	1,379,092	1,337,755	1,427,106
Feb	1,265,145	1,227,224	1,452,305
Mar	1,631,108	1,582,217	1,819,371
Apr	1,346,715	1,306,349	1,896,896
May	1,524,436	1,516,490	1,703,151
Jun	1,679,804	1,609,671	1,610,000
Jul	1,502,516	1,439,515	
Aug	1,435,744	1,392,709	
Sep	1,670,969	1,618,941	
Oct	1,514,277	1,479,679	
Nov	1,540,589	1,519,050	
Dec	2,825,806	2,619,282	
Totals	19,316,201	18,648,882	9,908,829

(1) Amounts reported are net of tax incentive rebates and transfers to BURA; and represent all funds.

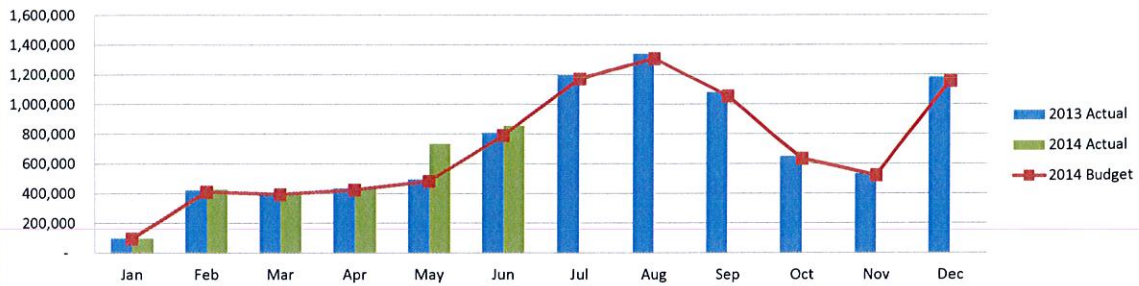
(2) The June 2014 "actual amount" is an accrual of June sales tax that will be collected in July.

City of Brighton

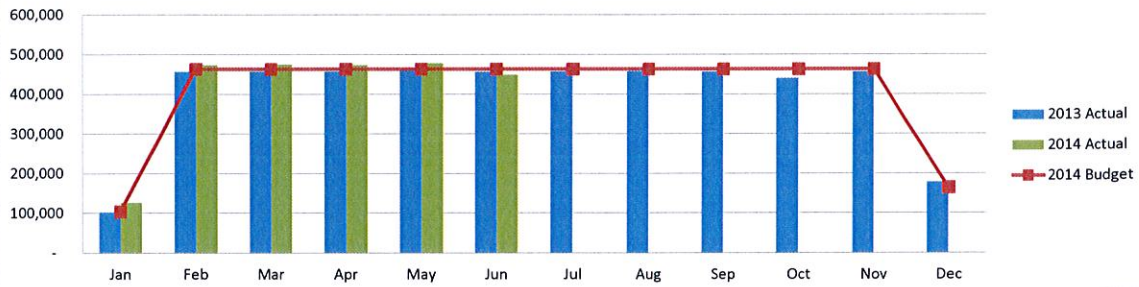
Water, Waste Water Enterprise Funds Financial Report

June 30, 2014

Water Charges for Services Revenue



Waste Water Charges for Services Revenue



Water Charges For Services Revenue			
Month	2013 Actual	2014 Budget	2014 Actual
Jan	97,531	95,500	98,116
Feb	421,183	411,500	429,223
Mar	403,107	394,000	401,323
Apr	434,954	425,000	430,233
May	494,651	483,000	734,447
Jun	808,757	790,000	856,152
Jul	1,199,319	1,171,500	
Aug	1,339,886	1,309,000	
Sep	1,081,215	1,056,300	
Oct	649,812	634,800	
Nov	534,953	522,500	
Dec	1,184,338	1,156,900	
Totals	8,649,706	8,450,000	2,949,494

Waste Water Charges For Services Revenue			
Month	2013 Actual	2014 Budget	2014 Actual
Jan	102,573	104,000	126,910
Feb	457,013	463,500	473,813
Mar	457,105	463,500	474,991
Apr	457,651	463,500	473,638
May	459,597	463,500	478,579
Jun	456,578	463,500	449,691
Jul	457,614	463,500	
Aug	458,133	463,500	
Sep	456,557	463,500	
Oct	440,576	463,500	
Nov	457,005	463,500	
Dec	178,836	164,831	
Totals	4,839,238	4,903,831	2,477,622